

# MBA

英文影印版

当代全美MBA经典教材书系（英文影印版）  
北大光华管理学院 IMBA、MBA推荐用书  
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## 国际会计 使用者视角

**International Accounting**

A User Perspective

第 2 版

*Shahrokh M. Saudagaran, PhD, CPA*

Oklahoma State University / 著



北京大学出版社

<http://cbs.pku.edu.cn>



国际商务类



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主 编：张维迎 北京大学光华管理学院副院长，教授

## · 院长寄语 ·

北京大学光华管理学院秉承北大悠久的人文传统、深邃的学术思想和深厚的文化底蕴,经过多年努力,目前已经站在中国经济发展与企业管理研究的前列,以向社会提供具有国际水准的管理教育为己任,并致力于帮助国有企业、混合所有制企业和民营企业实现经营管理的现代化,以适应经济全球化趋势。

光华 MBA 项目旨在为那些有才华的学员提供国际水准的管理教育,为工商界培养熟悉现代管理理念、原理和技巧的高级经营管理人才,使我们的 MBA 项目成为企业发展致富之源,为学员创造迅速成长和充分发挥优势的条件和机会。

为了适应现代人才需求模式和建立中国的一流商学院,北京大学光华管理学院正在推出国际 MBA“双语双学位”培养方案;同时,为了配合北大 MBA 教育工作的展开,光华管理学院与北大出版社联合推出本套《当代全美 MBA 经典教材书系(英文影印版)》,并向国内各兄弟院校及工商界人士推荐本套丛书。相信我们这些尝试将会得到社会的支持。而社会对我们的支持,一定会使光华 MBA 项目越办越好,越办越有特色。

北京大学光华管理学院院长

陈以寿

## 出版者序言

2001年12月10日中国加入了世界贸易组织,从此,中国将进一步加大与世界各国的政治、经济、文化各方面的交流与合作,这一切都注定中国将在未来世界经济发展中书写重要的一笔。

然而,中国经济的发展正面临着前所未有的人才考验,在许多领域都面临着人才匮乏的现象,特别是了解国际贸易规则、能够适应国际竞争需要的国际管理人才,更是中国在未来国际竞争中所必需的人才。因此,制定和实施人才战略,培养并造就大批优秀人才,是我们在新一轮国际竞争中赢得主动的关键。

工商管理硕士(MBA),1910年首创于美国哈佛大学,随后MBA历经百年风雨不断完善,取得了令世人瞩目的成绩。如今,美国MBA教育已经为世界企业界所熟知,受到社会的广泛承认和高度评价。中国的MBA教育虽起步较晚,但在过去10年里,中国的MBA教育事业非常迅速,也取得了相当显著的成绩。现在国内已经有50多所高等院校可以授予MBA学位,为社会培养了3000多名MBA毕业生,并有在读学员2万多人。

目前,国内的MBA教育市场呈现一片繁荣景象,但繁荣的背后却隐藏着种种亟待解决的问题。其中很大一部分问题的成因是因为目前我国高校使用的教材内容陈旧,与国外名校的名牌教材差距较大,在教学内容、体系上也缺乏与一流大学的沟通。为适应经济全球化,国家教育管理部门曾要求各高校大力推广使用外语讲授公共课和专业课,特别是在我国加入WTO后急需的上百万人才中,对MBA人员的需求更是占1/3之多,所以,大力开展双语教学,适当引进和借鉴国外名牌大学的原版教材,是加快中国MBA教育步伐,使之走向国际化的一条捷径。

目前,国内市场上国外引进版教材也是新旧好坏参差不齐,这就需要读者进行仔细的甄别。对于国外原版教材的使用,在这里我们要提几点看法。国外每年出版的教材多达几万种,如果不了解国外的教材市场,不了解国外原版教材的品质就可能找不到真正适合教学和学习的好的教材。对于不太了解外版教材的国内读者来说,选择教材要把握以下几点,即:选择国外最新出版的书籍;选择名校、名作者的书籍;选择再版多次并且非常流行的书籍。综合以上几点来看,目前国内市场上真正出新、出好、出精的MBA教材还是不多的。基于以上认识,北京大学出版社推出了《当代全美MBA经典教材书系(英文影印版)》,本套丛书的筛选正是本着以上提到的几点原则,即:出新、出好、出精。经过北京大学及国内其他著名高校的知名学者的精心挑选,本套丛书汇集了美国管理学界各个学科领域专家的权威巨著,称得上是一套优中选精的丛书。本套丛书现在已经推出了MBA主干课程、会计专业、金融专业课程教程三个系列,共45个品种。以后,我们还将陆续推出更多专业的英文影印版书籍。

### 致谢

本套教材是我社与国外一流专业出版公司合作出版的,是从大量外版教材中选出的最优秀的一部分。在选书的过程中我们得到了很多专家学者的支持和帮助,可以说每一本书都经过处于教学一线的专家、学者们的精心审定,本套教材的顺利出版离不开他们的无私帮助,在此,我们对审读并对本套图书提出过宝贵意见的老师们表示衷心的感谢,他们是(按拼音排序):

北京大学光华管理学院：符国群、贾春新、江明华、李东、刘力、梁钧平、  
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### 出版声明

本套丛书是对国外原版教材的直接影印,由于各个国家政治、经济、文化背景的不同,原作者所持观点还请广大读者在阅读过程中加以分析和鉴别。我们希望本套丛书的出版能够促进中外文化交流,加快国内经济管理专业教学的发展,为中国经济走向世界做出一份贡献。

我们欢迎所有关心中国 MBA 教育的专家学者对我们的工作进行指导,欢迎每一位读者给我们提出宝贵的意见和建议。

北京大学出版社经济与管理图书事业部

2003年9月

# 关于本书

## 适用对象

本教材适用于大学高年级和研究生的国际会计课程。

## 内容简介

随着近年来商务活动与资本市场全球化的深入,对跨境财务信息的需求也相应地高涨起来。这就将国际会计推到了台前。Shahrokh M. Saudagaran 所著的《国际会计》向未来的企业经理介绍国际会计的概念,因为他们的职责必然会是全球性的。

## 作者简介

Shahrokh M. Saudagaran 教授(博士,注册会计师)是俄克拉何马州立大学(Oklahoma State University)会计学院院长、安达信校友百周年教授(Arthur Andersen Alumni Centennial Professor)。1997~1998年间,他担任美国会计协会(the American Accounting Association)国际会计部总裁,这一协会的成员包括来自60多个国家的1400多名大学教师。目前,他是亚洲学术会计协会(the Asian Academic Accounting Association)的总秘书长。

Saudagaran 教授以其出色的教学和科研工作在美国享有盛誉。他曾获众多教学奖项,还因其学术成就获得了多项奖励。他曾任毕马威(KPMG)Peat Marwick 特约研究员(1989~1991年)、毕马威 Peat Marwick 教授(1991~1994年)。他曾深入研究过财务报告要求与公司境外上市决策之间的相互作用,也在新兴资本市场(尤其是亚太地区)的财务报告方面做了大量的工作,并因此而享誉全球。他在顶级的会计、财务和国际商务期刊上都发表过大量文章。另外,他还为亚洲、欧洲和美国的多家公司担任顾问,并为这些公司的经理人员国际会计与财务高级研修班授课。Saudagaran 博士是许多学术期刊的编委,包括 *Accounting Review*, *Accounting Horizons*, *Journal of the International Financial Management and Accounting*, *Journal of International Accounting* 和 *Auditing and Taxation*。

Saudagaran 博士在位于西雅图的华盛顿大学(the University of Washington)获得博士学位(1986年),在位于德黑兰的伊朗管理研究中心(Iran Center for Management Studies)获得工商管理硕士学位,在印度的孟买大学(the University of Bombay)获得商业学士学位。他还是华盛顿州的从业注册会计师。他是国际商务学会(the Academy of International Business)、美国会计协会、欧洲会计协会(the European Accounting Association)、亚洲学术会计协会和会计教育与研究国际协会(the International Association for Accounting Education and Research)的成员。在进入学界之前,他曾任安永华明(Ernst & Young)的管理顾问、荷兰跨国公司 Van Leeuwen Buizenhandel BV 的财务总监。可以通过 shahrok@okstate.edu 与他联系。

## 关键特色

研究成分:本教材提供一般情况下学生自己无法获得的文献,从而便于学生了解国际会计研究方面的信息。本书会适当地讨论相关研究成果,并广泛引用与主题相关的学术文献。由于本



教材的大部分内容都直接或间接地建立在研究证据的基础上,所以它可以将国际会计领域领先的成果带到课堂中来。

**使用者视角:**由于大多数企业的管理人员都更可能是财务信息的使用者,而无需搜集、处理这些信息,所以本书采用了使用者的视角。不管是将本书作为大学课程的教材,还是用于管理人员培训项目,鉴于学生一般都会关注不同的地理区域,所以很难选择某些特定的国家进行集中讨论。

**内容精简:**本教材写作风格简洁,易于阅读,而且涵盖的内容相当全面。高级会计教材涉及的内容范围过于狭窄,传统的国际会计教材又过于冗长,而本书正处在这两者之间。

**章末材料:**每一章最后都会有讨论问题和练习题,如果恰当的话,还会提供案例。讨论问题是各章内容相对直接的应用。为了保持本书的使用者视角,大多数练习题都会涉及国内外公司年报的实际应用。

## 网址

<http://saudagaran.swlearning.com>

## 简要目录

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转移定价

信息技术

## 教辅产品

1. 教师指导手册/0-324-02376-6

2. 习题库/0-324-02378-2

# PREFACE

## INTRODUCTION

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As business and capital markets have continued to grow more globalized over recent years, the need for cross-border financial information has correspondingly increased. This has brought international accounting to the forefront. As products, services, and capital increasingly cross domestic borders, the likelihood that various parties to business transactions are based in different countries increases. These parties must contend with the reality that information on their business partners often exists in an accounting language other than their own. In order to make informed decisions in a global environment, one needs to be educated in international accounting. While the required level of detailed knowledge of international accounting issues varies between organizations, there will be very few businesses in the twenty-first century that are not impacted by globalization and hence by some aspect of international accounting.

## TARGET AUDIENCES

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The primary audiences for this book are upper-division undergraduate students, graduate students, and participants in corporate university courses. In undergraduate programs, most Advanced Accounting books focus on business combinations with little or no coverage of international accounting topics. The typical Advanced Accounting book has some coverage on foreign currency translation as its ode to international accounting. *International Accounting: A User Perspective* provides a much more comprehensive coverage of international accounting issues than is available in Advanced Accounting texts. Given the target audience, every effort has been made to present the material completely yet succinctly and in a writing style that is easy to read. In terms of its coverage of international accounting issues, this book is placed somewhere between Advanced Accounting texts that cover very little and traditional international accounting texts that are too long and expensive for most undergraduate, graduate and executive programs. Similar to the first edition, this edition has been kept to a reasonable length, ensuring that most of the chapters will be used in the programs and courses where it is adopted.

## USER PERSPECTIVE

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This book is designed to provide an understanding of international accounting issues to students in graduate and undergraduate business programs and for executives involved either directly or indirectly in international business. As indicated in its title, the book takes a user perspective (as opposed to a preparer perspective) to international financial reporting. This approach makes sense because most business executives are more likely to be users of transnational financial information than preparers of it. Very few businesspersons are ever called upon to prepare financial statements in their domestic environment, let alone in another country. However, many executives are regularly called upon to make decisions based on financial information that originates in another country. This might take the form of evaluating the performance of a subsidiary, affiliated organization or joint venture in another country, making credit decisions on customers located in other countries, or making investing and financing decisions based on opportunities in other countries. Being educated in international accounting is an important asset in the portfolio of skills required of managers in companies engaged in global business.

## RESEARCH COMPONENT AND OTHER IMPORTANT FEATURES

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An important feature of the book is that it facilitates the transfer of international accounting research to students who typically would not access the academic literature on their own. It does this by discussing research findings where appropriate and by extensively citing scholarly references related to the subject matter. Since much of the text is based directly or indirectly on research evidence it helps bring “state of the art” international accounting material into the classroom. The extensive coverage of **Financial Reporting in Emerging Capital Markets** is another distinguishing feature of this book. As these countries grow in importance so does the need to learn of the special accounting issues facing them. Other distinguishing features of the book are its coverage of accounting for changing prices (in Chapter 4), and information technology (in Chapter 7).

## SUMMARY OF CONTENTS

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Based on feedback received from reviewers and other colleagues that have used the book, the length and coverage has been kept similar to the first edition. However, revisions have been made as necessitated by recent developments in the business and research arenas. The book is organized as follows:

- *Chapter 1* examines the interaction between accounting and its environment, the diverse roles of accounting in countries, the effects of accounting diversity, and the major challenges facing accounting globally. This chapter was updated.
- *Chapter 2* is about the global harmonization of accounting and auditing standards. It looks at various aspects of harmonization including the reasons for and against harmonization, the measures of harmonization, the organizations engaged in harmonization, and the various harmonization models and scenarios. This chapter was revised to include coverage of the International Accounting Standards Board and other relevant developments.

- *Chapter 3* deals with accounting for currency exchange rate changes. This chapter was updated to reflect the formal adoption of the Euro in 2002.
- *Chapter 4* delves into selected financial reporting and disclosure issues in the global context including accounting for changing prices, accounting for goodwill and intangible assets, geographic segment reporting, and environmental and social disclosures. This chapter was revised to include several new illustrations.
- *Chapter 5* covers various issues related to using corporate financial reports across borders. It examines corporate responses to foreign users of financial statements, and how preparers and users cope with transnational financial reporting. It also covers a number of issues related to international financial statement analysis. This chapter contains several new illustrations as well as revisions in the discussion of cross-country analysis.
- *Chapter 6* looks at financial reporting in emerging capital markets. The coverage includes the role of financial reporting in emerging capital markets, and the characteristics and policy issues related to financial reporting in developing countries. This chapter has new sections on accounting in China and Mexico and several new illustrations.
- *Chapter 7* deals with a number of managerial issues in international accounting. These include budgeting and performance evaluation, global risk management, transfer pricing, and information technology.

## **END OF CHAPTER MATERIALS**

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Each chapter ends with a summary of the main points contained therein, discussion questions, exercises, and where appropriate, cases. The discussion questions are relatively straightforward applications of chapter materials. In keeping with the user perspective of the book most of the exercises involve hands-on application of domestic and foreign annual reports.

## **INSTRUCTORS' MANUAL**

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The book is accompanied by an instructor's manual that includes 1) an outline of each chapter, 2) solutions for selected exercises and cases at the end of the chapter, 3) a test bank consisting of true/false and multiple choice questions, and 4) transparency masters.

## **ACKNOWLEDGMENTS**

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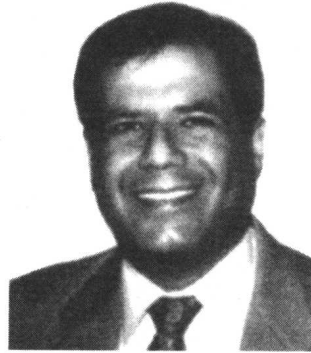
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Despite the best efforts of all involved, users might identify some errors in the book. I accept responsibility for these errors and welcome constructive comments from professors and students who have occasion to use this book.

*Shabrokh M. Saudagaran*

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